

MANITOWOC COUNTY FINANCE COMMITTEE
Zoom Meeting
May 11, 2020

Attendance via Zoom: Chairperson Paul “Biff” Hansen, Supervisor Jamie Aulik, Supervisor Jim Baumann, Supervisor Bonnie Shimulunas, and Supervisor Mike Williams. Also in attendance: County Executive Bob Ziegelbauer, Comptroller Todd Reckelberg, Corporation Counsel Peter Conrad, Public Works Director Gerry Neuser, County Treasurer Amy Kocian, County Board Chairperson Jim Brey, Supervisor Jim Falkowski, and Supervisor Cathy Wagner.

Call to Order: Chairperson Hansen called the meeting to order at 5:22 p.m.

Vice-Chair: Supervisor Williams nominated Supervisor Aulik. There were no other nominations. Upon voice vote, Supervisor Aulik was elected as Vice-Chair for a two-year term by unanimous vote.

Secretary: Supervisor Aulik nominated Supervisor Baumann. There were no other nominations. Upon voice vote, Supervisor Baumann was elected as Secretary for a two-year term by unanimous vote.

Approve the minutes of the March 9th and March 17th, 2020 Finance Committee meetings: Supervisor Baumann moved to approve the meeting minutes, seconded by Supervisor Williams. Upon vote, the motion passed unanimously.

Approve vouchers for the month of March 2020 in the amount of \$4,625,170.25 and the month of April 2020 in the amount of \$2,418,719.73: Supervisor Aulik moved, seconded by Supervisor Williams to approve the vouchers. Upon voice vote, the vouchers in the amounts of \$4,625,170.25 and \$2,418,719.73 were approved.

Consideration and action on the following matters related to the Sale of Tax Deeded Property: Public Works Director Gerry Neuser informed the committee there were no bids received for this month. He also introduced himself to the new committee members and explained public works role with the sale of tax deed properties.

Todd Reckelberg, Comptroller/Auditor - Reports of Economic Interest: Comptroller Reckelberg reported receipt of two Reports of Economic Interest from Supervisor Falkowski. Supervisor Williams moved to place reports on file, seconded by Supervisor Aulik. Upon voice vote, the motion passed unanimously.

County Credit Card Request for Jessica Backus, Manitowoc County Clerk: Comptroller Reckelberg recommends issuance of a county credit card to Jessica Backus, Manitowoc County Clerk. Supervisor Baumann moved to issue a county credit card to Jessica Backus, seconded by Supervisor Aulik. Upon discussion and voice vote, the motion passed unanimously.

Update and discussion regarding Revolving Loan Fund and the Close Program: Comptroller Reckelberg gave a brief overview of the revolving loan fund and the close program to the new committee members. He informed the committee the next meeting would take place in June. This item will continue to be on the Finance Agenda until the Close Program is completed.

Resolution Waiving Interest and Penalties on Property Taxes: County Executive Bob Ziegelbauer recommends a resolution waiving interest and penalties on property taxes. He summarized Wisconsin Act 185 which authorizes taxing districts to waive interest and penalties on 2020 property tax payments due and payable after April 1, 2020 provided certain conditions are met. The effect of this resolution is the 2020 property tax installment payments that are due and payable after April 1, 2020 are deferred until October 1, 2020 for all property taxpayers in the taxing districts that have passed these resolutions. This allows the County to delay the July 31 payment to October 1. It is only for this year. This is a two-step process where the County Board would adopt the resolution, then local municipalities would pass a similar resolution. If the municipality does not pass the resolution, then it would not exist for that municipality. There is no cost to the municipalities because the County collects after the 1st payment, except for the Cities of Manitowoc and Two Rivers. Manitowoc County takes on all the risk of this change. The cost to the County would be \$7,500 for reprogramming of the tax software, lost revenue from interest on taxes, and uncertainty of the collection which we always have. The final settlement would be delayed from August to September. We have discussed this with the school districts and if they need to settle earlier, we are willing to work with them. In this uncertain time in our economy, the County's finances are strong and we owe our property tax payers this break in uncertain times. This would give them a chance to relieve this oppressive penalty.

County Executive Ziegelbauer opened the topic up for discussion. Supervisor Aulik believed this is an option that would benefit the taxpayers. His concern was if there was a benefit available for the people who pay their taxes on time. County Executive Ziegelbauer mentioned that anyone that did pay half their tax payment would be eligible. If someone hasn't paid the first half of their tax payment, interest and penalties that were imposed because of a missed property tax payment before April 1, 2020 continue to accrue normally until the property tax bill is paid like normal. Supervisor Aulik would like to see a conservative effort to have all the municipalities on the same page which would help the County Treasurer.

County Treasurer Amy Kocian voiced concerns if some municipalities pass the resolution and others do not. There will be a divide. Some taxpayers would get a break, while others may not. She wants to help the taxpayers, but the legislature should have made this uniform.

Supervisor Jim Brey agrees that the legislature should have gone with an all or nothing approach. The City of Manitowoc will be passing a resolution waiving interest and penalties on property tax at next week's common council meeting. He believes the Towns and Villages will move forward with this as well. It is a small effort, but worthwhile.

Chairperson Hansen questioned whether smaller municipalities would be willing to support this resolution. Supervisor Falkowski mentioned he does not see an issue with the municipalities he represents for the most part.

Supervisor Aulik reiterated there is no cost to the municipalities and it is in the Town/Village Board's best interest to help out their residents at the end of the day. County Executive Ziegelbauer confirmed Supervisor Aulik comments.

Chairperson Hansen agreed this would be a good thing for the taxpayers.

Supervisor Baumann moved to accept the resolution, seconded by Supervisor Williams. Upon discussion and voice vote, the motion passed unanimously.

Update regarding county finances and year end processes: Comptroller Reckelberg informed the committee that the County's Form A will meet the May 15 filing deadline. The CAFR (Comprehensive Annual Financial Report) may be available for the June County Board meeting. This is one item that has been delayed by 30 days. If we do not see it in June, then it would be available at the July County Board meeting.

Communications: A copy of the following was provided in the committee's packet emailed with the agenda:

- Monthly/Daily Average Population Report for March and April 2020 – Manitowoc County Jail.

Adjournment: Supervisor Baumann moved to adjourn, seconded by Supervisor Aulik. Motion passed unanimously. The committee adjourned at 6:02 p.m.

Respectfully submitted,
Jessica Backus, County Clerk